IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 28TH NOVEMBER 2007 / 7TH AGRAHAYANA 1929

WP(C).No. 35188 of 2007(L)

PETITIONER:

M/S. POLAR IINDUSTRIES LTD.,
NH BYEPASS, SREEKALA ROAD, VENNALA, KOCHI-682028,
REPRESENTED BY ITS MANAGER, RAJEEV KUMAR K.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECKPOST, WALAYAR-678 625.

2. THE ASST. COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE-I,
ERNAKULAM-682 015.

BY G.P.SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P.(C) No. 35188 of 2007

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Dated this the 28th day of November, 2007

JUDGMENT

Ext.P1 is an order of detention. The only irregularity noticed is that on verification of the documents accompanying the consignment it was found that the consignee is not a registered dealer under the Act.

2. The petitioner has produced Ext.P4 registration certificate, which shows that it is a registered dealer. If that be so, prima facie the irregularities noted could not be correct. Learned Government Pleader points out that at the time of detention, Ext.P4 was not available. If that be so, the respondents cannot be said to be at fault for the action. Irrespective of the merits of the contentions raised on either side, since I find that the petitioner is a registered dealer, there is no reason for continuing the detention of the goods.

3. Hence, I direct that detention of the goods as per Ext.P1 shall be released to the petitioner on their furnishing a bond without sureties subject to adjudication of the department. I clarify that such adjudication shall be untramelled by the observations made herein.

The writ petition is disposed of as above.

Antony Dominic,
Judge.

mn.